

SECTION 25—SUMMARY OF REQUIREMENTS

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Summary of Changes

Consolidates requirements previously included in several separate sections (old sections 51, 55, 58, 84, and 100) and provides electronic links to instructions (section 25.5).

Requires agencies to submit activity-level homeland security and overseas combating terrorism information with their initial submission (section 25.5).

Requires agencies to submit overseas staffing information with their initial submission (previously section 58). This information is requested as part of the President's Management Agenda on rightsizing overseas presence and will be published as part of the budget documents (section 25.5).

25.1 Does Part 2 apply to me?

By law ([31 U.S.C. 1104](#)), the President's budget must include information on all agencies of all three branches of the Federal government. Therefore, the instructions in Part 2 generally apply to all government agencies. In addition, these instructions apply to the District of Columbia, which must submit information in support of Federal payments to the District. OMB includes the information submitted by certain agencies in the budget without change (see below). In addition, Government-sponsored enterprises (GSEs) submit some of the information required of Government agencies on a comparable basis, and OMB includes it in the budget for information purposes (see section 25.6).

If your agency appears in the following list, it is not subject to Executive Branch review by law or custom. That means that the requirements for the initial submission (see section 25.5) do not apply to you. However, you do need to submit the information required for inclusion in the budget database and documents (see section 25.6), which OMB incorporates without revision.

- Legislative Branch agencies.
- Judicial Branch agencies.
- Executive Branch agencies, as follows:
 - ▶ Milk, Fruit, and Vegetable Marketing Orders, USDA.
 - ▶ International Trade Commission.
 - ▶ Postal Service.
 - ▶ Board of Governors of the Federal Reserve System.

- GSEs, as follows:
 - Student Loan Marketing Association.
 - Federal National Mortgage Association.
 - Federal Home Loan Mortgage Corporation.
 - Banks for cooperatives.
 - Agriculture credit banks.
 - Farm credit banks.
 - Federal Agricultural Mortgage Corporation.
 - Federal home loan banks.
 - Financing Corporation.
 - Resolution Funding Corporation.

Contact your OMB representative if you have questions about the applicability of these instructions.

25.2 How do I get an exception from the requirements in Part 2?

For the sake of comparability among the budget data and presentations, OMB does not grant many exceptions to the specific requirements in this Part. However, if you believe special circumstances warrant an exception in your case, submit a written request detailing the circumstances and the specific exception needed to your OMB representative by August 1. If OMB approves the exception, it is valid only for one budget.

25.3 For what items do I need advance approval?

You must get advance approval from your OMB representative for the items shown in the table below.

Item	See section...	Timing
(1) Form and content of justification materials.	51.2	Prior to initial submission.
(2) Program activity structure in the program and financing schedule.	82.2	By October 1.
(3) Changes in functional and receipt classifications.	71.3, 79.3	By October 1.
(4) Changes in budget account structure (new accounts, merged accounts, changes in account titles, etc.)	71.3, 79.3	Prior to October 1 or as soon as possible thereafter for changes dependent on congressional action or other circumstances beyond agency control.

25.4 When do I submit information to OMB?

You generally submit information in two stages, although your OMB representative will work with you to determine specific timing requirements:

(1) *As part of your initial budget submission.* This stage includes the information and materials supporting your budget request. Executive branch agencies subject to Executive Branch review (see section 25.1) and the District of Columbia must provide their budget justifications and other initial submission materials to OMB by September 8th. Agencies that are not subject to Executive Branch review (see section 25.1) do not make initial submissions.

(2) *After passback.* Usually beginning in late November, this stage includes MAX computer data, print materials, and additional information used to prepare the budget documents and supporting

database. Also, you may need to revise and resubmit some materials included in the initial submission to reflect the effects of final decisions. Your OMB representative will provide deadlines for the materials required after passback. Agencies that are not subject to Executive Branch review need to submit information for inclusion in the budget documents and the budget database.

In the following sections, we tell you more about each stage, including the timing of submissions, the items required, the criteria for determining whether the item applies to your agency, and where to find more detailed guidance on the item.

25.5 What do I include in the initial submission?

You should include the budget justification and other materials described below in Table 1. In addition, if the criterion listed in the first column of Table 2 applies to you, include the information described in the second column. In addition to the information specified in the tables, your OMB representative may require you to include other materials in your initial submission (for example, information about your budget request by account and by Budget Enforcement Act category).

TABLE 1: CONTENTS OF INITIAL SUBMISSION—ALL AGENCIES¹

Include these items...	See section...
Summary and highlight statement	51.1
Justification materials	51.2–51.11

¹Excluding agencies not subject to Executive Branch review (see section 25.1).

TABLE 2: CONTENTS OF INITIAL SUBMISSION—CERTAIN AGENCIES¹
Access web links at http://www.whitehouse.gov/omb/circulars/a11/current_year/s25.pdf

If your agency...	Then include this...	See section or link...
Is covered by the Chief Financial Officers Act	<ul style="list-style-type: none"> Financial management budget justification; and Report on resources for financial management activities ² 	52
Is not covered by the Chief Financial Officers Act	<ul style="list-style-type: none"> Brief summary of your financial management plan 	
Has motor vehicles	Motor vehicle fleet report	Instructions Spreadsheet
Is requesting IT funding via a Capital Asset Plan or has budget authority of \$500,000 or more for financial management systems	Agency Information Technology Investment Portfolio ²	53
Has credit liquidating accounts with unobligated balances that carry over into the current year	Justification of unobligated balances in liquidating accounts	51.12, 185.3

TABLE 2: CONTENTS OF INITIAL SUBMISSION—CERTAIN AGENCIES¹
 Access web links at http://www.whitehouse.gov/omb/circulars/a11/current_year/s25.pdf

If your agency...	Then include this...	See section or link...
Has geospatial data investments greater than \$500,000	Information on geospatial data acquisitions ²	Instructions Spreadsheet
Controls its federally-owned building space or directly pays the utilities on its leased space or operates a Federal fleet of 20 or more light duty motor vehicles	Information on funds for energy efficiency management	Instructions Spreadsheet
Has overseas employees at embassies or consulates	Information on overseas staffing ³	Instructions Spreadsheet
Implements homeland security and overseas combating terrorism related initiatives	Homeland security and overseas combating terrorism data collection ²	Instructions
Has competitive sourcing initiatives	Competitive sourcing program costs	31.9
Has technology transfers	Information on technology transfers	Instructions Spreadsheet
Is subject to GPRA requirements	Merge annual performance plan into performance budget	51
Has major capital acquisitions	Capital asset plan and business case ²	300

¹ Excluding agencies not subject to Executive Branch review (see section 25.1).

² If final decisions require changes to this information, revised materials must be submitted.

³ This information is requested as part of the President's Management Agenda on rightsizing. It will be utilized to build comprehensive, accurate information on trends in overseas staffing and to help rationalize decisions on staffing. Agencies must submit complete data on overseas staffing and cost at the same time as their initial submission to OMB on September 8, 2003. In addition, as part of the initial submission, agencies must include a statement as to whether the overseas staffing information has been submitted. Data, or summaries of the data, will be published as part of the budget documents. Any agency that has questions about the requirement or does not believe it will be able to provide this information on time should contact James Kulikowski (202-395-6124) by August 15, 2003.

25.6 What do I submit after passback?

(a) Overview.

After the President has considered the estimates and made his decisions, you will be notified. You submit three types of information after passback, as explained in more detail in the following sections:

- *MAX computer data*, submitted through the MAX budget data system (see sections 79–86).
- *Print materials*, which OMB uses to prepare parts of the budget *Appendix* (see [section 95](#)).

If the decisions affect other budget accounts (such as the amount of transfers), you need to coordinate these changes with whomever is responsible for the budget submission of those other accounts.

When you are informed of the President’s decisions, your agency head will determine the best and most appropriate distribution of amounts that have been left flexible. This Circular does not address the process by which you appeal passback decisions. We issue separate guidance on the appeals process at the time of passback.

(b) *Timing.*

Passback usually occurs around the end of November. At that time, your OMB representative will give you deadlines for providing the information described below. These deadlines are based on the very tight schedule that OMB must maintain in order to transmit the budget on time. In order to meet the deadlines, you must begin providing the required information based on passback decisions. Do not wait until you have resolved appeals. Appeals generally affect very little of the information you submit, and you will have an opportunity to change the information as necessary to reflect the appeal resolution. Unless your OMB representative agrees, do not submit information that assumes an appeal resolution different from passback. When an appeal results in changes to passback decisions, the changes often differ from the agency proposal.

(c) *MAX computer data.*

You must submit the MAX computer data described below in the Table 3 for each applicable budget account. In addition, if the criterion listed in the first column of Table 4 applies to you, submit the data described in the second column for each applicable budget account. In both tables, we indicate the MAX data section or sections involved and tell you where to find guidance on the requirement.

TABLE 3: MAX COMPUTER DATA—ALL AGENCIES *

Submit for each applicable account...	MAX data schedule..	See section..
Estimates of budget authority and outlays	A, S	81
Program and financing schedules	P	82
Object classification schedules	O	83
Personnel summary	Q	86.1
Performance metrics	V	85
Character classification	C	84

* Including agencies not subject to Executive Branch review. Federal Reserve Board submits data for sections A, P, and O only. Nothing in this table applies to GSEs.

TABLE 4: MAX COMPUTER DATA—CERTAIN AGENCIES ^{1,2}

If your agency has...	Then submit this for each applicable budget account...	MAX data schedule...	See section...
Receipt accounts	Receipt estimates	K and R	81

TABLE 4: MAX COMPUTER DATA—CERTAIN AGENCIES ^{1,2}

If your agency has...	Then submit this for each applicable budget account...	MAX data schedule...	See section...
Credit liquidating or financing accounts; or non-credit revolving funds that conduct business-type activities (as determined by OMB), including GSEs.	Balance sheet	F	86.2
Appropriations language requests	Budget year appropriations requests in thousands	T	86.4
Major trust funds and certain other accounts (as determined by OMB)	Status of funds	J	86.5
Unavailable special or trust fund receipts	Data on unavailable receipts	N	86.6
Credit programs	Federal credit data	G, H, U, and Y	185

¹ Including agencies not subject to Executive Branch review. GSEs submit data for schedules F, G, and H only. Nothing in this table applies to the Federal Reserve Board.

² DOD-Military submits budget plan (MAX schedule D), see section [86.3](#).

(d) *Print materials.*

Print materials include these items printed in the *Budget Appendix*:

- *Appropriations language.* You must submit language for each account for which appropriations or limitation language was enacted in the CY or is proposed in the CY or BY, including supplemental appropriations requests. You must also submit any general provisions that pertain to you (see section 95).
- *Narrative statements, footnotes, and tables.* You must provide a narrative statement for each account with activity in the current or budget year and separate statements for supplemental requests, rescission proposals, and items proposed for later transmittal. You may be required to provide tables and footnotes that are not generated by MAX under certain circumstances (see section 95).

(e) *Additional materials.*

In addition, if the criterion listed in the first column of Table 5 applies to you, submit the data described in the second column.

TABLE 5: ADDITIONAL MATERIALS —CERTAIN AGENCIESAccess web links at http://www.whitehouse.gov/omb/circulars/a11/current_year/s25.pdf

If your agency...	Then include this...	See section or link...
Has research funding	Allocation of research funds	Instructions Spreadsheet
Funds R&D that is performed by colleges and universities	R&D performed by colleges and universities	Instructions Spreadsheet
Has major formula grants to state and local governments	Provide budget data by program	Instructions

